

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwest Dubois Co Sch Corp (2110)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$513,205	\$564,060	\$566,683	\$537,131	1.15%	-5.21%
Non - Certified Salaries	120	\$173,134	\$202,022	\$230,878	\$237,233	8.19%	2.75%
Group Health Insurance	222	\$230,041	\$215,284	\$207,243	\$203,559	-3.01%	-1.78%
Other Professional and Technical Services	319	\$19,279	\$5,559	\$21,181	\$78,011	41.83%	268.32%
Workers Compensation Insurance	225	\$1,550	\$0	\$13,659	\$51,204	139.74%	274.87%
Social Security Certified	212	\$37,771	\$42,143	\$41,797	\$39,463	1.10%	-5.58%
Teacher Retirement Fund, After 7-1-95	216	\$40,672	\$31,659	\$33,281	\$29,819	-7.47%	-10.40%
Social Security Noncertified	211	\$11,987	\$14,095	\$16,596	\$17,213	9.47%	3.71%
Public Employees Retirement Fund	214	\$14,944	\$15,414	\$16,151	\$16,578	2.63%	2.64%
Severance/Early Retirement Pay	213	\$11,833	\$15,138	\$13,798	\$15,280	6.60%	10.74%
Operational Supplies	611	\$7,972	\$4,584	\$4,153	\$6,919	-3.48%	66.61%
Other Group Insurance Authorized by Statute	224	\$7,278	\$6,657	\$5,945	\$6,528	-2.68%	9.81%
Travel	580	\$7,981	\$6,889	\$4,923	\$5,478	-8.98%	11.28%
Group Life Insurance	221	\$4,009	\$4,618	\$4,287	\$4,416	2.44%	3.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,293	\$3,828	\$4,281	\$4,323	7.04%	0.99%
Group Accident Insurance	223	\$1,729	\$1,629	\$1,486	\$1,324	-6.46%	-10.95%
Dues and Fees	810	\$1,296	\$1,439	\$1,863	\$1,201	-1.89%	-35.53%
Postage and Postage Machine Rental	532	\$651	\$976	\$1,303	\$968	10.42%	-25.72%
Rentals	440	\$11,398	\$11,398	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$600	\$0	\$0	\$0	-100.00%	NA
Stipends	131	\$3,468	\$2,198	\$0	\$0	-100.00%	NA
Professional Development	748	\$0	\$2,700	\$0	\$0	NA	NA

Student Instructional Support Total		\$1,104,092	\$1,152,292	\$1,189,507	\$1,256,648	3.29%	5.64%
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Student Academic Achievement

Certified Salaries	110	\$4,602,157	\$4,698,666	\$4,906,377	\$5,080,505	2.50%	3.55%
Group Health Insurance	222	\$1,115,170	\$1,035,863	\$1,059,373	\$1,185,686	1.54%	11.92%
Non - Certified Salaries	120	\$1,124,217	\$946,993	\$1,029,631	\$987,325	-3.19%	-4.11%
Social Security Certified	212	\$340,652	\$352,340	\$368,324	\$378,579	2.67%	2.78%
Teacher Retirement Fund, After 7-1-95	216	\$381,073	\$315,052	\$364,464	\$377,352	-0.25%	3.54%
Other Professional and Technical Services	319	\$360,107	\$272,781	\$198,070	\$243,529	-9.32%	22.95%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instruction Services	311	\$0	\$12,475	\$223,262	\$241,469	NA	8.16%
Textbooks	630	\$209,549	\$135,663	\$163,463	\$201,777	-0.94%	23.44%
Operational Supplies	611	\$132,666	\$183,306	\$134,530	\$174,116	7.03%	29.43%
Pupil Services	313	\$84,818	\$55,653	\$83,773	\$124,000	9.96%	48.02%
Rentals	440	\$0	\$1,300	\$60,716	\$93,441	NA	53.90%
Other Group Insurance Authorized by Statute	224	\$83,976	\$86,549	\$87,378	\$92,581	2.47%	5.95%
Severance/Early Retirement Pay	213	\$63,535	\$63,726	\$70,755	\$91,312	9.49%	29.05%
Social Security Noncertified	211	\$84,763	\$71,213	\$77,789	\$73,850	-3.39%	-5.06%
Staff Services	314	\$0	\$23,541	\$95,571	\$51,536	NA	-46.08%
Equipment	730	\$55,408	\$39,265	\$55,450	\$50,043	-2.51%	-9.75%
Travel	580	\$55,866	\$45,440	\$42,784	\$42,728	-6.48%	-0.13%
Teacher Retirement Fund, Prior to 7-1-95	215	\$62,700	\$47,785	\$44,742	\$42,245	-9.40%	-5.58%
Repairs and Maintenance Services	430	\$73,515	\$57,762	\$55,890	\$40,811	-13.68%	-26.98%
Student Transportation Services	510	\$0	\$0	\$35,067	\$38,116	NA	8.70%
Nonlicensed Employees	136	\$20,765	\$21,336	\$25,469	\$33,939	13.07%	33.25%
Group Life Insurance	221	\$21,169	\$21,613	\$21,749	\$23,442	2.58%	7.78%
Connectivity	744	\$9,987	\$8,010	\$9,509	\$22,326	22.28%	134.80%
Licensed Employees	135	\$29,389	\$56,737	\$52,840	\$17,899	-11.66%	-66.13%
Other Technology Hardware	746	\$37,844	\$61,206	\$3,132	\$16,756	-18.43%	434.93%
Library Books	640	\$9,300	\$44,656	\$11,168	\$15,477	13.58%	38.59%
Instructional Programs Improvement Services	312	\$21,382	\$15,094	\$13,651	\$14,879	-8.67%	8.99%
Group Accident Insurance	223	\$11,963	\$11,294	\$11,500	\$12,298	0.69%	6.94%
Other Supplies and Materials	615, 660 - 689	\$3,105	\$5,136	\$4,458	\$10,313	35.00%	131.32%
Public Employees Retirement Fund	214	\$18,090	\$14,667	\$9,908	\$7,448	-19.90%	-24.83%
Meals Provided	235	\$0	\$53	\$3,921	\$2,995	NA	-23.62%
Dues and Fees	810	\$2,500	\$0	\$2,709	\$2,510	0.10%	-7.35%
Printing and Binding	550	\$0	\$200	\$800	\$2,000	NA	150.00%
Professional Development	748	\$560	\$200	\$0	\$1,925	36.16%	NA
Periodicals	650	\$1,407	\$819	\$1,322	\$1,474	1.17%	11.51%
Wireless Equipment	743	\$2,500	\$0	\$0	\$749	-26.02%	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$276	\$343	NA	24.33%
Content	747	\$7,680	\$10,700	\$18,550	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$21,859	\$30,726	\$21,151	\$0	-100.00%	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$140,037	\$83,055	\$0	NA	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Computer Hardware	741	\$0	\$65,957	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$891	\$0	\$0	NA	NA
Insurance	520	\$0	\$3,830	\$0	\$0	NA	NA
Student Academic Achievement Total		\$9,049,672	\$8,958,535	\$9,452,578	\$9,797,772	2.01%	3.65%
Overhead and Operational							
Non - Certified Salaries	120	\$798,239	\$800,011	\$823,019	\$830,032	0.98%	0.85%
Food Purchases	614	\$455,308	\$461,813	\$510,502	\$502,837	2.51%	-1.50%
Student Transportation Services	510	\$499,483	\$486,249	\$479,346	\$481,078	-0.93%	0.36%
Light and Power - Other Than Heating and Cooling	625	\$439,503	\$436,945	\$453,318	\$459,761	1.13%	1.42%
Certified Salaries	110	\$226,575	\$231,417	\$249,250	\$255,500	3.05%	2.51%
Other Professional and Technical Services	319	\$131,871	\$158,431	\$245,927	\$250,745	17.43%	1.96%
Severance/Early Retirement Pay	213	\$572,462	\$441,511	\$315,728	\$222,208	-21.07%	-29.62%
Group Health Insurance	222	\$388,154	\$361,908	\$279,886	\$220,307	-13.20%	-21.29%
Repairs and Maintenance Services	430	\$166,972	\$160,079	\$170,210	\$147,586	-3.04%	-13.29%
Equipment Purchase over the LEA's Cap. Threshold	735	\$84,699	\$107,917	\$169,030	\$144,802	14.35%	-14.33%
Operational Supplies	611	\$136,914	\$112,067	\$120,580	\$128,730	-1.53%	6.76%
Insurance	520	\$157,611	\$102,038	\$111,344	\$120,677	-6.46%	8.38%
Equipment	730	\$20,087	\$58,125	\$13,635	\$115,313	54.79%	745.74%
Heating and Cooling for Buildings - Gas	622	\$113,829	\$139,324	\$97,744	\$90,103	-5.68%	-7.82%
Social Security Noncertified	211	\$60,562	\$60,555	\$62,804	\$62,954	0.97%	0.24%
Water and Sewage	411	\$68,015	\$67,244	\$58,217	\$57,406	-4.15%	-1.39%
Public Employees Retirement Fund	214	\$36,198	\$29,134	\$31,010	\$37,956	1.19%	22.40%
Social Security Certified	212	\$56,682	\$50,182	\$41,553	\$32,912	-12.71%	-20.80%
Gasoline and Lubricants	613	\$36,260	\$32,565	\$27,365	\$19,134	-14.77%	-30.08%
Removal of Refuse and Garbage	412	\$13,383	\$15,594	\$14,501	\$16,861	5.94%	16.28%
Teacher Retirement Fund, After 7-1-95	216	\$13,175	\$12,670	\$12,843	\$13,091	-0.16%	1.93%
Travel	580	\$30,210	\$12,974	\$11,413	\$11,844	-20.87%	3.77%
Connectivity	744	\$5,821	\$5,413	\$7,204	\$11,070	17.43%	53.66%
Board Member Compensation	115	\$10,000	\$9,667	\$10,000	\$10,000	0.00%	0.00%
Other Group Insurance Authorized by Statute	224	\$38,724	\$101,142	\$12,248	\$9,816	-29.04%	-19.86%
Telephone	531	\$8,409	\$4,793	\$4,788	\$5,554	-9.85%	16.01%
Dues and Fees	810	\$6,253	\$5,105	\$5,864	\$5,267	-4.20%	-10.18%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Board of Education Services	318	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	0.00%
Tires and Repairs	612	\$6,142	\$4,412	\$302	\$4,700	-6.47%	1454.49%
Other Purchased Property Services	490 - 499	\$4,000	\$0	\$8,050	\$3,600	-2.60%	-55.28%
Group Life Insurance	221	\$194,393	\$86,266	\$2,502	\$2,392	-66.69%	-4.41%
Advertising	540	\$2,411	\$2,448	\$3,640	\$2,281	-1.37%	-37.33%
Group Accident Insurance	223	\$115,877	\$47,936	\$950	\$1,083	-68.91%	13.93%
Other Supplies and Materials	615, 660 - 689	\$475	\$475	\$475	\$950	18.92%	100.00%
Textbooks	630	\$1,825	\$1,825	\$1,825	\$924	-15.65%	-49.37%
Periodicals	650	\$0	\$0	\$34	\$80	NA	134.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$284	\$0	\$79	NA	NA
Seldom or Non-Recurring Purchases	873	\$282	\$59	\$450	\$44	-37.08%	-90.20%
Workers Compensation Insurance	225	\$23,500	\$29,914	\$31,667	\$0	-100.00%	-100.00%
Professional Development	748	\$3,847	\$3,423	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$569	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$0	\$341,208	\$0	\$0	NA	NA

Overhead and Operational Total \$4,933,716 \$4,988,125 \$4,394,223 \$4,284,676 -3.46% -2.49%

Non Operational

Redemption of Principal	831	\$1,552,459	\$1,580,499	\$1,603,539	\$1,688,539	2.12%	5.30%
Interest	832	\$1,200,420	\$888,889	\$1,128,610	\$703,716	-12.50%	-37.65%
Equipment	730	\$281,499	\$351,817	\$197,642	\$238,601	-4.05%	20.72%
Other Professional and Technical Services	319	\$99,016	\$83,108	\$115,672	\$136,752	8.41%	18.22%
Construction Services	450	\$968,538	\$587,586	\$455,908	\$136,392	-38.74%	-70.08%
Land and Easements	710	\$6,785	\$0	\$0	\$125,000	107.17%	NA
Certified Salaries	110	\$75,680	\$76,415	\$77,730	\$118,900	11.96%	52.97%
Other Technology Hardware	746	\$126,449	\$145,998	\$203,829	\$106,401	-4.22%	-47.80%
Non - Certified Salaries	120	\$87,104	\$91,328	\$86,124	\$94,285	2.00%	9.48%
Content	747	\$22,308	\$3,594	\$51,749	\$91,749	42.41%	77.30%
Social Security Certified	212	\$5,790	\$5,846	\$5,946	\$8,788	11.00%	47.79%
Teacher Retirement Fund, After 7-1-95	216	\$7,874	\$6,227	\$5,506	\$7,990	0.37%	45.11%
Social Security Noncertified	211	\$6,286	\$6,976	\$6,589	\$7,203	3.46%	9.32%
Connectivity	744	\$3,206	\$1,212	\$4,029	\$5,305	13.42%	31.66%
Rentals	440	\$16,201	\$12,899	\$8,119	\$2,000	-40.72%	-75.37%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Bank Service Charges	871	\$0	\$0	\$0	\$1,500	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$508	\$507	\$729	\$1,173	23.27%	60.91%
Operational Supplies	611	\$131	\$513	\$683	\$771	55.81%	12.92%
Staff Services	314	\$0	\$75	\$0	\$75	NA	NA
Public Employees Retirement Fund	214	\$387	\$280	\$188	\$11	-58.72%	-94.01%
Travel	580	\$270	\$0	\$294	\$0	-100.00%	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$24,254	\$46,064	\$3,961	\$0	-100.00%	-100.00%
Non Operational Total		\$4,485,165	\$3,889,832	\$3,956,846	\$3,475,152	-6.18%	-12.17%
Grand Total		\$19,572,646	\$18,988,785	\$18,993,155	\$18,814,248	-0.98%	-0.94%